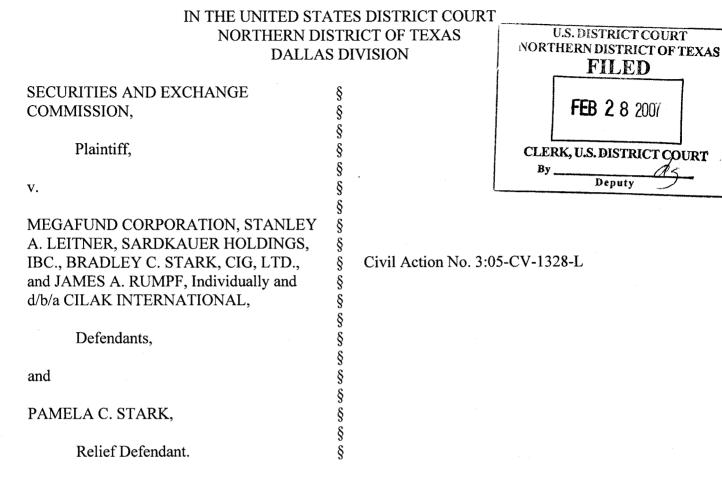
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ORDER

This is a civil action brought by the Securities and Exchange Commission ("SEC") for alleged violations of the federal securities laws. Pursuant to 28 U.S.C. § 636(b), and an order of the court in implementation thereof, on February 27, 2006, this action was referred to United States Magistrate Judge Jeff Kaplan for pretrial management. On February 5, 2007, the Findings and Recommendation of the United States Magistrate Judge were filed, recommending that the court grant the Receiver's Third Motion to Allow "A" Claims against the Megafund Receivership Estate, filed January 10, 2007 ("Receiver's Third Motion"). Specifically, the magistrate judge recommended that the court allow the investor claims identified in Exhibit 1 to the Receiver's Third Motion, totaling \$52,510.00. No objections have been filed.

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Having reviewed the pleadings, file and record in this case, and the findings and conclusions of the magistrate judge, the court determines that the findings and conclusions are correct. The magistrate judge's findings are **accepted** as those of the court. Accordingly, the court **grants** Receiver's Third Motion to Allow "A" Claims against the Megafund Receivership Estate, filed January 10, 2007 (Docket No. 248), and allows the investor claims identified in Exhibit 1 to the Receiver's Third Motion, totaling \$52,510.00. A copy of Exhibit 1 to Receiver's Third Motion to Allow "A" Claims against the Megafund Receivership Estate is attached hereto and incorporated by reference.

It is so ordered this Zg day of February, 2007.

Sam A. Lindsay

United States District Judge

1. Jundsay

Exhibit "1"

Claim ID	N	letClaim	Last Name	First Name	Entity	Invested With
MFA-00329	\$	5,000.00	Cummings	Andrew K.		Megafund
MFA-00330	\$	11,010.00	Henry	Paul M	GWP Investments	Megafund
MFA-00331	\$	3,000.00	Brown	Richard	R.M. Victorious	Megafund
MFA-00332	\$	2,000.00	Brown	Richard	R.M. Victorious	Megafund
MFA-00333	\$	500.00	Brown	Richard	R.M. Victorious	Megafund
MFA-00334	\$	1,000.00	Brown	Richard	R.M. Victorious	Megafund
MFA-00335	\$	10,000.00	Hancock	Charlotte L.		Megafund
MFA-00337	\$	20,000.00	Pember	Vyrl L.		Megafund
8 claims for	\$	52,510.00				